

CITY OF WAUSAU 2017 BUDGET
GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
April 30, 2017
NARRATIVE

REVENUES

Below is a description of notable items.

Licenses – License revenue compared to 2016 is up. \$10,000 of the increase is due to the sale of a reserve beer/liquor license. Reserve licenses require \$10,000 up front.

Permits – Building permits continue to show a positive variance from 2016 and 2015. 2016 total permit revenue was well above budget at \$305,738. Electrical and plumbing permits are also seeing increased revenues in comparison to 2016 revenues through April.

Fines, Forfeitures and Penalties – This revenue is showing a positive variance from 2016 collections. 2016 total collections exceeded the budget by nearly \$23,000.

Public Charges Public Safety – Ambulance fees are the main factor in Public Safety revenues being up compared to 2016. This appears to be due in part to the timing of payments.

Public Charges Streets – 2017 revenues are up from 2016. The increase represents more damage of street lights and signals due to accidents so the expense to replace these assets will also increase.

Public Charges Recreation and Public Areas – The decrease represents a delay in the timing of the park department reporting of revenue and expenses for 2017. Total revenues for these categories in 2016 fell just short of their budgets.

Interest on General Investments – The 2017 and 2016 interest reflects timing of maturities and related interest accruals. No budget problems noted.

Miscellaneous Revenues – 2017 includes a \$30,000 donation from Greenheck toward the victim response team.

Other Financing Sources - No expected budget difficulties expected at this time. PILOT from the utility is being posted monthly.

EXPENSES

Expenses to date appear in line with the budget with 30.8% of the budget spent and 33.3% of the year complete.

City Promotion – This line item contains about \$27,000 of expenses that relate to the recruiting efforts for an HR Director and City Assessor. There were no such charges at this point of the year in 2016.

Department of Public Works – 2017 winter expenses to date are \$224,000 higher than April 30, 2016. This should not result in department budget problems.

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
Period Ended April 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget	2016 Actual
	Original	Final			
TAXES					
General property taxes	\$ 17,579,529	\$ 17,579,529	\$ 17,579,529	\$ -	\$ 16,749,259
Mobile home parking fees	26,000	26,000	13,475	(12,525)	12,555
Payments in lieu of taxes	108,000	108,000	27,752	(80,248)	800
Other taxes	<u>67,185</u>	<u>67,185</u>	<u>20,893</u>	<u>(46,292)</u>	<u>18,336</u>
Total Taxes	<u>17,780,714</u>	<u>17,780,714</u>	<u>17,641,649</u>	<u>(139,065)</u>	<u>16,780,950</u>
INTERGOVERNMENTAL					
State shared taxes	4,437,876	4,437,876	-	(4,437,876)	-
Expenditure restraint	817,119	817,119	-	(817,119)	-
Fire insurance tax	107,000	107,000	-	(107,000)	-
Municipal services	185,466	185,466	176,871	(8,595)	185,466
Transportation aids	2,448,749	2,448,749	1,219,703	(1,229,046)	1,222,611
Other grants	<u>5,700</u>	<u>5,700</u>	<u>7,204</u>	<u>1,504</u>	<u>341</u>
Total Intergovernmental	<u>8,001,910</u>	<u>8,001,910</u>	<u>1,403,778</u>	<u>(6,598,132)</u>	<u>1,408,418</u>
LICENSES AND PERMITS					
Licenses	178,055	178,055	97,440	(80,615)	84,208
Franchise fees	355,000	355,000	-	(355,000)	-
Permits	<u>243,767</u>	<u>243,767</u>	<u>101,298</u>	<u>(142,469)</u>	<u>89,531</u>
Total Licenses and Permits	<u>776,822</u>	<u>776,822</u>	<u>198,738</u>	<u>(578,084)</u>	<u>173,739</u>
FINES, FORFEITURES AND PENALTIES					
	<u>359,000</u>	<u>359,000</u>	<u>173,633</u>	<u>(185,367)</u>	<u>144,342</u>
PUBLIC CHARGES FOR SERVICES					
General government	76,050	76,050	31,825	(44,225)	38,763
Public safety	1,576,270	1,576,270	579,619	(996,651)	448,171
Streets and related facilities	126,250	126,250	51,756	(74,494)	30,366
Recreation	189,000	189,000	32,220	(156,780)	59,639
Public areas	<u>126,919</u>	<u>126,919</u>	<u>13,089</u>	<u>(113,830)</u>	<u>26,519</u>
Total Public Charges for Services	<u>2,094,489</u>	<u>2,094,489</u>	<u>708,509</u>	<u>(1,385,980)</u>	<u>603,458</u>
INTERGOVERNMENTAL CHARGES FOR SERVICES					
State and federal reimbursements	11,340	11,340	2,082	(9,258)	180
County and other municipalities	202,023	202,023	45,978	(156,045)	47,559
City departments	<u>603,970</u>	<u>603,970</u>	<u>154,380</u>	<u>(449,590)</u>	<u>140,010</u>
Total Intergovernmental Charges for Services	<u>817,333</u>	<u>817,333</u>	<u>202,440</u>	<u>(614,893)</u>	<u>187,749</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (Continued)
Period Ended April 30, 2017

	Budgeted Amounts		Actual	Variance with Final Budget	2016 Actual
	Original	Final			
COMMERCIAL					
Interest on general investments	\$ 275,000	\$ 275,000	\$ 116,430	\$ (158,570)	\$ 193,537
Interest on special assessments	11,000	11,000	14	(10,986)	32
Other interest	<u>18,000</u>	<u>18,000</u>	<u>23,786</u>	<u>5,786</u>	<u>5,638</u>
Total Commercial	<u>304,000</u>	<u>304,000</u>	<u>140,230</u>	<u>(163,770)</u>	<u>199,207</u>
MISCELLANEOUS REVENUES					
Rent of land and buildings	135,600	135,600	87,953	(47,647)	88,500
Sale of City property/loss compensation	16,000	16,000	1,572	(14,428)	2,233
Other miscellaneous revenues	<u>10,720</u>	<u>10,720</u>	<u>42,420</u>	<u>31,700</u>	<u>2,877</u>
Total Miscellaneous Revenues	<u>162,320</u>	<u>162,320</u>	<u>131,945</u>	<u>(30,375)</u>	<u>93,610</u>
OTHER FINANCING SOURCES					
Transfers in	<u>1,897,400</u>	<u>1,897,400</u>	<u>548,334</u>	<u>(1,349,066)</u>	<u>511,704</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES					
	<u>\$ 32,193,988</u>	<u>\$ 32,193,988</u>	<u>\$ 21,149,256</u>	<u>\$ (11,044,732)</u>	<u>\$ 20,103,177</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Period Ended April 30, 2017

	Budgeted Amounts		Actual	Variance with	2016
	Original	Final		Final Budget	Actual
GENERAL GOVERNMENT					
City Council	\$ 92,343	\$ 92,343	\$ 25,893	\$ 66,450	\$ 29,166
Mayor	200,677	200,677	63,731	136,946	64,369
City Promotion	125,000	125,000	60,194	64,806	41,762
Finance department	526,315	526,315	145,671	380,644	156,974
Data processing	704,953	704,953	254,706	450,247	245,672
City clerk/customer service	408,867	408,867	138,524	270,343	174,086
Elections	36,765	36,765	28,762	8,003	39,017
Assessor	594,849	594,849	117,099	477,750	219,973
City attorney	537,389	537,389	183,577	353,812	205,016
Municipal court	138,026	138,026	37,972	100,054	41,532
Human resources	385,836	385,836	67,038	318,798	99,919
City hall and other municipal buildings	282,407	282,407	106,998	175,409	108,064
Unclassified	<u>208,259</u>	<u>646,859</u>	<u>20,550</u>	<u>626,309</u>	<u>789</u>
Total General Government	<u>4,241,686</u>	<u>4,680,286</u>	<u>1,250,715</u>	<u>3,429,571</u>	<u>1,426,339</u>
PUBLIC SAFETY					
Police department	9,132,971	9,152,971	2,894,350	6,258,621	2,878,544
Fire department	3,619,193	3,625,693	1,205,041	2,420,652	1,147,308
Ambulance	3,088,730	3,088,730	1,026,521	2,062,209	936,898
Inspections and electrical systems	<u>888,085</u>	<u>888,085</u>	<u>271,025</u>	<u>617,060</u>	<u>230,099</u>
Total Public Safety	<u>16,728,979</u>	<u>16,755,479</u>	<u>5,396,937</u>	<u>11,358,542</u>	<u>5,192,849</u>
TRANSPORTATION AND STREETS					
Engineering	1,283,711	1,283,711	413,693	870,018	362,743
Department of public works	<u>6,377,005</u>	<u>6,377,005</u>	<u>2,211,417</u>	<u>4,165,588</u>	<u>1,998,088</u>
Total Transportation and Streets	<u>7,660,716</u>	<u>7,660,716</u>	<u>2,625,110</u>	<u>5,035,606</u>	<u>2,360,831</u>
SANITATION, HEALTH AND WELFARE					
Garbage and refuse collection	<u>918,000</u>	<u>918,000</u>	<u>359,699</u>	<u>558,301</u>	<u>293,261</u>
NATURAL RESOURCES/RECREATION					
Parks and recreation	<u>2,644,607</u>	<u>2,644,607</u>	<u>419,593</u>	<u>2,225,014</u>	<u>495,356</u>
TOTAL EXPENDITURES AND OTHER					
FINANCING USES	<u>\$ 32,193,988</u>	<u>\$ 32,659,088</u>	<u>\$ 10,052,054</u>	<u>\$ 22,607,034</u>	<u>\$ 9,768,636</u>

CITY OF WAUSAU, WISCONSIN
GENERAL FUND
SUMMARY OF BUDGET MODIFICATIONS
Period Ended April 30, 2017

BUDGET REVENUES RECONCILIATION

2017 ADOPTED BUDGET	\$ <u>32,193,988</u>
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BUDGET EXPENDITURES RECONCILIATION

2017 ADOPTED BUDGET	\$ 32,193,988
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Resolution 16-1109: Carry forward of Fire Department funds	6,500
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Resolution 16-1109: Application of Undesignated Surplus Funds - Police	20,000
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Resolution 16-1109: Application of Undesignated Surplus Funds - Unclassified	<u>438,600</u>
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2016 MODIFIED BUDGET	\$ <u>32,659,088</u>
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